

Revised – 5/22/2018

Link to [Ohio Revised Code](#)

JV01 – FY2017 SFPR ADJUSTMENT (3110)

An additional funding calculation for traditional school districts for FY2017 was completed after the end of FY2017 and this adjustment represents the changes that resulted from the update of the June #2 calculation to the Final #1 calculation.

JV02 – FY2017 SFPR ADJUSTMENT (3110)

An additional funding calculation for traditional school districts for FY2017 was completed after the end of FY2017 and this adjustment represents the changes that resulted from the update of the Final #1 calculation to the Final #2 calculation.

JV03 – FY2017 SFPR ADJUSTMENT (3110)

An additional funding calculation for traditional school districts for FY2017 was completed after the end of FY2017 and this adjustment represents the changes that resulted from the update of the Final #2 calculation to the Final #3 calculation.

JV04 – FY2017 JVSD ADJUSTMENT (3110)

An additional funding calculation for joint vocational school districts for FY2017 was completed after the end of FY2017 and this adjustment represents the changes that resulted from the update of the Final #1 calculation to the Final #2 calculation.

JV05 – OHIO CAREER COUNSELING PROGRAM (3219)

Ohio Career Counseling Pilot Program which utilizes career-technical planning districts to deliver comprehensive career counseling services to students in grades 7 through 12.

JV06 – YOUTH SERVICES TUITION ADJUSTMENT (479)

Tuition adjustment for those pupils who are residents of your school district, but are being educated at the Ohio Department of Youth Services facility.

JV07 – CONSOLIDATION GUARANTEE

ORC Section 3311.22 provides that in the event of consolidation of two school districts, the foundation funding of the consolidated school district in the fiscal year in which the consolidation occurs as well as the two succeeding fiscal years shall not be less than the sum of the funding that each district would have received individually in the year of the consolidation had the consolidation not occurred.

JV08 – INTER-DISTRICT ADJUSTMENT

JV09 – COLLEGE CREDIT PLUS DEDUCTION

Deduction for students enrolled in the College Credit Plus Program.

JV10 – FY2017 SFPR ADJUSTMENT (3110)

An additional funding calculation for FY2017 was completed after the end of FY2017 and this adjustment represents the changes that resulted from the update of the June #2 calculation to the Final #1 calculation.

JV11 – BUS DRIVER TRAINING (3219)

Payment for bus driver training program.

JV14 – TUITION-SECTION 3323.091 (479)

Section 3323.091, O.R.C., requires the Department of Education to make payments to state institutions for handicapped children (MO-8) receiving special education. Such payments are to be equal to the normal resident district tuition rate and are deducted from the state support allocated to the respective resident district.

JV15 – SCHOOL DISTRICT FTE SETTLEMENT ADJUSTMENT (3110)

Positive adjustment for resident school districts associated with community school settlement agreements pertaining to community school FY2013 and/or FY2014 FTE reviews.

JV16 – COMMUNITY SCHOOL FTE SETTLEMENT ADJUSTMENT

Negative adjustment associated with community school settlement agreements pertaining to FY2013 and/or FY2014 FTE reviews.

JV19 – FY2017 SECTION 3317.026 ADJUSTMENT (3110)

ORC Section 3317.026 provides for the Department of Taxation to certify to the Ohio Department of Education by June 1st of each year, valuation reductions that correspond with the tax refunds in the preceding tax year if these refunds exceeded 3% of the preceding tax year's operating tax levies' receipts. The law calls for a recalculation of the foundation funding resulting from this valuation adjustment for FY2017. This is the funding adjustment that results from this recalculation.

JV20 – FY2017 SECTION 3317.027 ADJUSTMENT (3110)

ORC Section 3317.027 provides for the Department of Taxation to certify to the Ohio Department of Education by May 15th of each year, valuation reductions in real properties for the second preceding tax year resulting from the Board of Revision decisions, exemption applications and late CAUV applications. The law calls for a recalculation of the foundation funding resulting from this valuation adjustment for FY2017. This is the funding adjustment that results from this recalculation.

JV21 – FY2017 SECTION 3317.028 ADJUSTMENT (3110)

ORC Section 3317.028 provides for certain adjustments to schools' foundation payment in order to more realistically reflect the property wealth of the school districts. Due to timing differences in the resource availability schedule of public utility tangible property, the law provides for measures to lessen the effect of sharp changes in tangible personal property valuation on the foundation calculation of the school districts by attempting to more closely align the property valuation used in the funding calculation with the actual updated values during the course of the fiscal year. The law calls for a recalculation of the foundation funding resulting from this valuation adjustment for FY2017. This is the funding adjustment that results from this recalculation.

JV22 – INSUFFICIENT FUNDS SCHOOL EMPLOYEES RETIREMENT SYSTEM

Insufficient funds for School Employees Retirement System.

JV23 – FY2017 BOARDS OF DEVELOPMENTAL DISABILITIES ADJUSTMENT

A recalculation of the FY2017 county Boards of Developmental Disabilities annual payment was performed. This adjustment represents the resulting foundation funding changes between the June #2 and the Final #1 calculations.

JV24 – FY2017 BOARDS OF DEVELOPMENTAL DISABILITIES ADJUSTMENT

A recalculation of the FY2017 Board of DD annual payment was performed. This adjustment represents the resulting changes in funding between the Final #1 and the Final #2 calculations.

JV25 – FY2017 EDUCATION SERVICE CENTERS ADJUSTMENT

A recalculation of the FY2017 Education Service Centers payment was performed and this adjustment represents the difference between the June #2 and the Final #1 calculations.

JV26 – FY2016 EDUCATION SERVICE CENTERS ADJUSTMENT

A recalculation of the FY2017 Education Service Centers payment was performed and this adjustment represents the difference between the Final #1 and the Final #2 calculations.

JV27 – FY2016 EDUCATION SERVICE CENTERS ADJUSTMENT

A recalculation of the FY2017 Education Service Centers payment was performed and this adjustment represents the difference between the Final #2 and the Final #3 calculations.

JV29 – OHIO DEPARTMENT OF EDUCATION TEMPORARY ADJUSTMENT

Negative adjustment per FY2015 FTE calculations.

JV33 – INSUFFICIENT FUNDS STATE TEACHERS RETIREMENT SYSTEM (211 or 212)

JV35 – FY2017 DIVISION OF YOUTH SERVICES ADJUSTMENT (3110)

Reimbursement to school districts Division of Youth Services tuition payments for the 2016-2017 school year for students who were not counted in the ADM of the resident district.

JV37 – AUDIT FINDING FOR RECOVERY

JV39 – FY2017 COMMUNITY SCHOOL FINAL #1 ADJUSTMENT

An additional calculation for the FY2017 community school payment was completed and this adjustment represents the difference between the June and the Final #1 calculations.

JV40 – FY2017 COMMUNITY SCHOOL FINAL #2 ADJUSTMENT

An additional calculation for the FY2017 community school payment was completed and this adjustment represents the difference between the Final #1 and the Final #2 calculations.

JV41 – FY2017 COMMUNITY SCHOOL FINAL #3 ADJUSTMENT

An additional calculation for the FY2017 community school payment was completed and this adjustment represents the difference between the Final #2 and the Final #3 calculations.

JV43 – AUDITOR FEE ADJUSTMENT (843)

Auditor fee deduction for outstanding auditor fees.

JV45 – EMIS DATA SUBMISSION PENALTY

ORC Section 3301.0714(L) requires the Department of Education to withhold a percentage of the total amount due during the fiscal year under Chapter 3317 for missing or underreported EMIS data submission goals.

JV46 – HIGH LEVEL SBH STUDENT

Allocation per Section 265.390 of Am. Sub. H.B. 49 for community schools with high levels of SBH students.

JV47 – NEGATED PRIOR PAYMENT (3110)

Adjustment for a previous monthly payment amount that the statement of settlement showed as being paid but was withheld by ODE after the statement of settlement was created but prior to the payment amount being sent electronically to the entity.

JV48 – ODE TEMPORARY WITHHOLDING (3110)

JV50 – SF-14 TUITION ADJUSTMENT (1221)

Tuition adjustment for non-handicapped children to district of attendance pursuant to ORC Section 3313.64.

JV51 – SF-14 TUITION ADJUSTMENT EXPENDITURE (471)

Tuition adjustment for non-handicapped children to district of residence pursuant to ORC Section 3313.64.

JV52 – SF-14H TUITION ADJUSTMENT (Positive = 1223 & Negative = 475)

Tuition adjustment for handicapped children to district of attendance pursuant to ORC Sections 3323.13 & 3323.14.

JV53 – SF-14H TUITION ADJUSTMENT EXPENDITURE (Positive = 1223 & Negative = 475)

Tuition adjustment for handicapped children to district of residence pursuant to ORC Section 3323.13 & 3323.14.

JV54 – REPAYMENT OF PRIOR ADJUSTMENT

Repayment of adjustment amounts previously received from ODE.

JV55 – REPAYMENT OF NATIONAL SCHOOL LUNCH PROGRAM FUND

Repayment of National School Lunch Program (NSLP) funds.

JV57 – JOINT STATE SCHOOL DISTRICT PAYMENT (3110)

Adjustment pursuant to ORC Section 3317.024 for island and joint state school districts.

JV58 – INTER-DISTRICT TUITION ADJUSTMENT

Positive = (1221) Negative = (471)

JV59 – SUPPLEMENTAL ADJUSTMENT (3110)

Adjustment to pay back supplemental payment amount provided by ODE during the fiscal year.

JV61 – FY2016 SOLVENCY ASSISTANCE REPAYMENT (816)

Deduction for repayment of district’s solvency assistance advance beginning in FY2016.

JV62 – SF-14 PER DIEM (0479)

Per Diem negative cost adjustment to district of residence for non-handicapped school-age pupils housed in a residential facility pursuant to ORC Section 3313.64(C)(4).

JV63 – SF-14 PER DIEM (122X)

Per Diem positive cost adjustment(s) to district of education for non-handicapped school-age pupils housed in a residential facility pursuant to ORC Section 3313.64(C)(4).

JV69 – Supplemental Adjustment

Temporary adjustment provided by ODE during the fiscal year.

JV70 – OSFC HALF MIL EQUALIZATION

State subsidy for the maintenance of a half mill levy to eligible school districts as identified by the Ohio School Facilities Commission for meeting the costs associated with building maintenance.

JV71 – COMMUNITY SCHOOL FTE REVIEW ADJUSTMENTS

Adjustments for community schools and resident districts pertaining to community school FTE reviews in FY2016.

JV72 – Secondary Supplemental Adjustment

Secondary temporary adjustment provided by ODE during the fiscal year. Implemented when JV69 has already been applied within a school’s payment calculation.

JV78 – INSUFFICIENT FUNDS ADJUSTMENT

Adjustment to offset adjustments reflected on the statement of settlement that could not be deducted from the district in full due to insufficient funds. Will require the district to send a check to ODE to cover that amount or notify ODE to make a deduction out of a future settlement payment.

JV84 – PRIVATE TREATMENT FACILITY TUITION ADJUSTMENT (479)

Tuition adjustment pursuant to Sec. 50.32 of Am. Sub. H.B. No. 215, Private Treatment Facility Pilot Project.

JV85 – FY2014 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2014.

JV86 – FY2015 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2015.

JV87 – JUDGMENT REPAYMENT (86X)

Deduction to repay judgment amount.

JV88 – PRIVATE TREATMENT FACILITY EXCESS COST ADJUSTMENT (474)

Excess Cost adjustment pursuant to Sec. 50.32 of Am. Sub. H.B. No. 215, Private Treatment Facility Pilot Project.

JV89 – FY2016 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2016.

JV90 – FY2017 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2017.

JV91 – PREVIOUS YEAR COLLEGE CREDIT PLUS

Prior year clean up adjustments.

JV92 – FY2018 INSUFFICIENT FUNDS REPAYMENT

Repayment of insufficient funds adjustments from fiscal year 2018

JV93 – ODE SPONSORSHIP DEDUCTION

Office of School Sponsorship deduction.

JV94 – School Sponsorship Fee Reconciliation Adjustment

Adjustment to reconcile the Office of School Sponsorship fees, deducted in a prior year, based on the school's (prior year) final payment.

JV98 – SF-6 EXCESS COST TUITION - POSITIVE (122X)

Positive excess cost adjustment for handicapped children to district of attendance pursuant to ORC Section 3323.14.

JV99 – SF-6 EXCESS COST TUITION – NEGATIVE (0474)

Negative excess cost adjustment for handicapped children to district of residence.